

Form F-66 (IA-2) (6-11-2014)					
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16205900100000</div> <div>City Clerk</div> <div>115 South Main Street</div> <div>Chariton, IA 50049</div>			
CITY OF CHARITON , IOWA					
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)	
Revenues and Other Financing Sources					
Taxes levied on property	1,710,691		1,710,691	1,698,457	
Less: Uncollected property taxes-levy year	0		0	0	
Net current property taxes	1,710,691		1,710,691	1,698,457	
Delinquent property taxes	0		0	0	
TIF revenues	0		0	0	
Other city taxes	480,415	0	480,415	422,552	
Licenses and permits	20,280	0	20,280	21,875	
Use of money and property	24,522	55,293	79,815	9,750	
Intergovernmental	739,941	4,047	743,988	1,660,800	
Charges for fees and service	118,037	2,962,033	3,080,070	3,747,550	
Special assessments	0	0	0	0	
Miscellaneous	263,903	105,955	369,858	71,550	
Other financing sources	232,510	55,343	287,853	417,635	
Total revenues and other sources	3,590,299	3,182,671	6,772,970	8,050,169	
Expenditures and Other Financing Uses					
Public safety	673,566	0	673,566	689,120	
Public works	635,392	0	635,392	667,560	
Health and social services	7,417	0	7,417	7,400	
Culture and recreation	607,779	0	607,779	907,615	
Community and economic development	237,934	0	237,934	1,040,000	
General government	356,522	0	356,522	367,493	
Debt service	461,016	0	461,016	472,099	
Capital projects	454,448	0	454,448	460,000	
Total governmental activities expenditures	3,434,074	0	3,434,074	4,611,287	
Business type activities	0	3,130,929	3,130,929	3,565,913	
Total ALL expenditures	3,434,074	3,130,929	6,565,003	8,177,200	
Other financing uses, including transfers out	193,751	91,552	285,303	252,635	
Total ALL expenditures/And other financing uses	3,627,825	3,222,481	6,850,306	8,429,835	
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-37,526	-39,810	-77,336	-379,666	
Beginning fund balance July 1, 2013	5,138,056	2,106,017	7,244,073	6,472,536	
Ending fund balance June 30, 2014	5,100,530	2,066,207	7,166,737	6,092,870	
Note - These balances do not include \$ 4,049 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents		
General obligation debt	\$ 4,535,648	Other long-term debt	\$ 0		
Revenue debt	\$ 1,664,000	Short-term debt	\$ 0		
TIF Revenue debt	\$ 0				
		General obligation debt limit	\$ 7,491,391		
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Ruth A. Ryun		→	641	774-5991	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF CHARITON			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	917,544	373,020		420,127	0	0	1,710,691			1,710,691	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	917,544	373,020		420,127	0	0	1,710,691		T01	1,710,691	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	917,544	373,020		420,127	0	0	1,710,691			1,710,691	6
7	TIF revenues			0				0		T01	0	7
	Other city taxes											
8	Utility tax replacement excise taxes	31,925	12,908	0	14,583	0	0	59,416		T15	59,416	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	60,550	0	0	0	0	0	60,550	0	T15	60,550	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	31,002	0	0	0	0	0	31,002	0	T19	31,002	13
14	Other local option taxes	0	329,447	0	0	0	0	329,447	0	T09	329,447	14
15	TOTAL OTHER CITY TAXES	123,477	342,355	0	14,583	0	0	480,415	0		480,415	15
16	Section B - LICENSES AND PERMITS	20,280	0	0	0	0	0	20,280	0	T29	20,280	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	1,622	1,435	0	6,161	0		9,218	13,292	U20	22,510	18
19	Rents and royalties	15,304	0	0	0	0	0	15,304	42,001	U40	57,305	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	16,926	1,435	0	6,161	0	0	24,522	55,293		79,815	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	52,605	0	0	0	0	0	52,605	0	B89	52,605	27
28	Community development block grants	0	143,540	0	0	0	0	143,540	0	B50	143,540	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32	US Departmenf of Agriculture	30,000	0	0	0	0	0	30,000	0		30,000	32
33	Total Federal grants and reimbursements	82,605	143,540	0	0	0	0	226,145	0		226,145	33
34												34
35												35
36												36
37												37
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39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CHARITON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		431,468					431,468		C46	431,468	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	0	0	0	0	0	0	0	0	C89	0	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54	Public assistance	21,409	0	0	0	0	0	21,409	4,047	C89	25,456	54
55	Library	2,853	0	0	0	0	0	2,853	0		2,853	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	24,262	431,468	0	0	0	0	455,730	4,047		459,777	60
61												61
62	Local grants and reimbursements											62
63	County contributions	15,900	0	0	0	0	0	15,900	0		15,900	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	38,114	0	0	0	0	0	38,114	0	D89	38,114	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67	Other city contribution	0	4,052	0	0	0	0	4,052	0	D89	4,052	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	54,014	4,052	0	0	0	0	58,066	0		58,066	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	160,881	579,060	0	0	0	0	739,941	4,047		743,988	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	2,041,198	A91	2,041,198	73
74	Sewer	0	0	0	0	0	0	0	790,755	A8Ø	790,755	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	41,233	AØ1	41,233	78
79	Landfill/garbage	26,336	0	0	0	0	0	26,336	23,430	A81	49,766	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CHARITON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	41,150	0	0	0	0	0	41,150	0	A03	41,150	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	48,015	0	0	0	0	0	48,015	0	A61	48,015	100
101	Animal control charges	1,659	0	0	0	0	0	1,659	0	A89	1,659	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103	Miscellaneous	877	0	0	0	0	0	877	65,417		66,294	103
104	TOTAL CHARGES FOR SERVICE	118,037	0	0	0	0	0	118,037	2,962,033		3,080,070	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	76,712	1,075	0	0	0	0	77,787	4,000	U99	81,787	108
109	Deposits and sales/fuel tax refunds	2,172	0	0	0	0	0	2,172	0	U99	2,172	109
110	Sale of property and merchandise	0	0	0	0	0	0	0	0	U11	0	110
111	Fines	6,114	0	0	0	0	0	6,114	0	U30	6,114	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	Refunds/Reimbursements	39,905	30,023	0	0	0	0	69,928	57,057		126,985	114
115	Sale of street materials	18,100	0	0	0	0	0	18,100	0		18,100	115
116	Insurance reimbursement	45,418	0	0	0	0	0	45,418	44,898		90,316	116
117	Housing board	18,343	0	0	0	0	0	18,343	0		18,343	117
118	Concessions	12,566	0	0	0	0	0	12,566	0		12,566	118
119	Sale of lots	10,106	0	0	0	0	3,369	13,475	0		13,475	119
120	TOTAL MISCELLANEOUS	229,436	31,098	0	0	0	3,369	263,903	105,955		369,858	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF CHARITON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,586,581	1,326,968	0	440,871	0	3,369	3,357,789	3,127,328		6,485,117	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	2,550	0	0	0	0	0	2,550	0	NR	2,550	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	181,595	48,365		0	0	0	229,960	55,343		285,303	127
128	Internal TIF loans and transfers in	0	0	0	0	0	0	0	0		0	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	184,145	48,365	0	0	0	0	232,510	55,343		287,853	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,770,726	1,375,333	0	440,871	0	3,369	3,590,299	3,182,671		6,772,970	132
133												133
134	Beginning fund balance July 1, 2013	769,614	2,168,287	0	1,987,758	0	212,397	5,138,056	2,106,017		7,244,073	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,540,340	3,543,620	0	2,428,629	0	215,766	8,728,355	5,288,688		14,017,043	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF CHARITON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	415,731	117,306	0	0	0	0	533,037		E62	533,037	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	1,505	0	0	0	0	0	1,505		E89	1,505	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	49,252	1,729	0	0	0	0	50,981		E24	50,981	13
14	Purchase of land and equipment	72,694	0	0	0	0	0	72,694		G24	72,694	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	15,349	0	0	0	0	0	15,349		E66	15,349	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	0	0	0	0	0	0	0		E32	0	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	554,531	119,035	0	0	0	0	673,566			673,566	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF CHARITON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	60,398	544,019	0	0	0	0	604,417		E44	604,417	42
43	Purchase of land and equipment	0	14,038	0	0	0	0	14,038		G44	14,038	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	0	0	0	0	0	0		E44	0	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	0	0	0	0	0	0		E44	0	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	16,937	0	0	0	0	0	16,937		E89	16,937	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	77,335	558,057	0	0	0	0	635,392			635,392	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CHARITON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	7,417	0	0	0	0	0	7,417		E79	7,417	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	7,417	0	0	0	0	0	7,417			7,417	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CHARITON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	106,575	15,658	0	0	0	0	122,233		E52	122,233	122
123	Purchase of land and equipment	11,393	0	0	0	0	0	11,393		G52	11,393	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	27,190	0	0	0	0	0	27,190		E61	27,190	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	51,339	17,507	0	0	0	0	68,846		E61	68,846	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	65,411	21,687	0	0	0	0	87,098		E03	87,098	133
134	Purchase of land and equipment	65,535	0	0	0	0	0	65,535		G03	65,535	134
135	Community center, zoo, marina, and auditorium	39,454	4,132	0	0	0	0	43,586		E61	43,586	135
136	Other culture and recreation	148,224	4,965	0	0	0	0	153,189		E61	153,189	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	28,709	0	0	0	0	0	28,709		F61	28,709	138
139	TOTAL CULTURE AND RECREATION	543,830	63,949	0	0	0	0	607,779			607,779	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	3,339	0	0	0	0	0	3,339		E89	3,339	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	0	0	0	0	0	0		E89	0	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	174,092	0	0	0	0	174,092		E50	174,092	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	55,257	0	5,246	0	0	0	60,503		E89	60,503	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	58,596	174,092	5,246	0	0	0	237,934			237,934	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CHARITON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	106,719	23,941	0	0	0	0	130,660		E29	130,660	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	130,993	30,439	0	0	0	0	161,432		E23	161,432	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	8,335	0	0	0	0	0	8,335		E25	8,335	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	34,848	0	0	0	0	0	34,848		E31	34,848	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	21,247	0	0	0	0	0	21,247		E89	21,247	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	302,142	54,380	0	0	0	0	356,522			356,522	176
177	Section G — DEBT SERVICE	0	0	0	461,016	0	0	461,016			461,016	177
178			0	0	0	0	0	0			0	178
179			0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	461,016	0	0	461,016			461,016	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Street/Bridge	47,059	388,935	0	0	0	0	435,994			435,994	184
185	Park	1,689	0	0	0	0	0	1,689			1,689	185
186	Downtown rehabilitation	0	16,765	0	0	0	0	16,765			16,765	186
187	Subtotal Regular Capital Projects	48,748	405,700	0	0	0	0	454,448			454,448	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	48,748	405,700	0	0	0	0	454,448			454,448	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,592,599	1,375,213	5,246	461,016	0	0	3,434,074			3,434,074	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CHARITON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								2,018,511	E91	2,018,511	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							0	0	F91	0	200
201	Sewer and sewage disposal — Current operation							548,643	548,643	E80	548,643	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation							0	0	E92	0	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							0	0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							97,134	97,134	E01	97,134	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							18,342	18,342	E81	18,342	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							0	0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							31,674	31,674	E80	31,674	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF CHARITON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								237,896		237,896	242
243	Enterprise Capital Projects								178,729		178,729	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								3,130,929		3,130,929	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,592,599	1,375,213	5,246	461,016	0	0	3,434,074	3,130,929		6,565,003	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	69,651	124,100		0	0	0	193,751	91,552		285,303	255
256	Internal TIF loans/repayments and transfers out	0	0	0	0	0	0	0	0		0	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	69,651	124,100	0	0	0	0	193,751	91,552		285,303	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,662,250	1,499,313	5,246	461,016	0	0	3,627,825	3,222,481		6,850,306	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	215,766	215,766			215,766	263
264	Restricted	117,829	2,044,307	0	1,967,613	0	0	4,129,749			4,129,749	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	667,982	0	0	0	0	0	667,982			667,982	266
267	Unassigned	92,279	0	-5,246	0	0	0	87,033			87,033	267
268	Total Governmental	878,090	2,044,307	-5,246	1,967,613	0	215,766	5,100,530			5,100,530	268
269	Proprietary								2,066,207		2,066,207	269
270	Total ending fund balance June 30, 2014	878,090	2,044,307	-5,246	1,967,613	0	215,766	5,100,530	2,066,207		7,166,737	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,540,340	3,543,620	0	2,428,629	0	215,766	8,728,355	5,288,688		14,017,043	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF CHARITON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 69,430		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 1,327,498

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year	
Purpose	Debt outstanding JULY 1, 2013 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)				
1. Water utility	19U \$ 1,126,000	29U \$ 0	39U \$ 148,000	49U \$ 0	49U \$ 0	49U \$ 978,000	49U \$ 0	I91 \$ 33,195			
2. Sewer utility	19U 718,000	29U 0	39U 32,000	49U 0	49U 0	49U 686,000	49U 0	I89 21,540			
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0			
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0			
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0			
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0			
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0			
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0			
9. Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0			
10. General Obligation	19U 4,779,936	29U 0	39U 279,936	49U 4,500,000	49U 0	49U 0	49U 0	I89 143,183			
11. Lease Purchase	19U 70,260	29U 0	39U 34,612	49U 35,648	49U 0	49U 0	49U 0	I89 2,101			
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0			
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0			
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0			
Total long-term debt	6,694,196	0	494,548	4,535,648	0	1,664,000	0	200,019			

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2013

61V \$ 0

Outstanding as of JUNE 30, 2014

64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	149,827,821	x .05 = \$	7,491,391

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$ 2,095,145	\$ 0	0	5,075,641	7,170,786	

REMARKS

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